



South Placer M.U.D.

Budget Report Account Summary

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND							
Expense							
100-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	254,589.92	591,952.12	-591,952.12	0.00 %
100-A02-50100	SALARIES	775,000.00	775,000.00	52,000.82	307,369.24	467,630.76	60.34 %
100-A02-50201	FICA - SOCIAL SECURITY	59,277.00	59,277.00	2,820.61	19,810.56	39,466.44	66.58 %
100-A02-50307	RETIREMENT 457	66,780.00	66,780.00	1,900.00	13,305.76	53,474.24	80.08 %
100-A02-50401	RETIREMENT PERS	73,290.00	73,290.00	5,402.96	31,911.49	41,378.51	56.46 %
100-A02-50410	PERS OPEB EXPENSE/RETIREE HEAL...	370,000.00	370,000.00	3,926.00	192,657.50	177,342.50	47.93 %
100-A02-50901	INSURANCE BENEFITS	249,340.00	249,340.00	10,605.86	138,405.31	110,934.69	44.49 %
100-A02-60101	GENERAL OFFICE EXPENSE	25,000.00	25,000.00	424.70	6,178.88	18,821.12	75.28 %
100-A02-60201	PROFESSIONAL SERVICES - ASD	145,000.00	145,000.00	2,719.76	56,403.24	88,596.76	61.10 %
100-A02-60601	REPAIR/MAINTENANCE AGREEMEN...	63,000.00	63,000.00	659.42	12,015.52	50,984.48	80.93 %
100-A02-60901	PRINTING/PUBLICATIONS -ADMINIS...	7,500.00	7,500.00	820.99	3,186.45	4,313.55	57.51 %
100-A02-61000	PROFESSIONAL DEVELOPMENT	25,000.00	25,000.00	1,533.24	7,117.64	17,882.36	71.53 %
100-A02-61111	EMPLOYEE ENGAGEMENT	2,500.00	2,500.00	0.00	0.00	2,500.00	100.00 %
100-A02-61200	LEGAL CONSULTANT SERVICES	180,000.00	180,000.00	8,280.00	30,760.00	149,240.00	82.91 %
100-A02-61300	BANK CHARGES	150,000.00	150,000.00	0.00	46,557.54	103,442.46	68.96 %
100-A02-61400	BILLING EXPENSE	130,000.00	130,000.00	0.00	54,619.78	75,380.22	57.98 %
100-A02-61500	PROPERTY & LIABILITY INSURANCE	415,000.00	415,000.00	0.00	410,374.84	4,625.16	1.11 %
100-A02-61700	GOVERNMENT FEES/PERMITS/ADM...	30,000.00	30,000.00	0.00	30,776.17	-776.17	-2.59 %
100-A02-61803	MISCELLANEOUS EXPENSE	0.00	0.00	0.00	41.42	-41.42	0.00 %
100-A02-69100	DEPRECIATION EXPENSE	2,551,400.00	2,551,400.00	0.00	0.00	2,551,400.00	100.00 %
100-F01-50100	SALARIES	1,763,000.00	1,763,000.00	118,820.29	703,334.93	1,059,665.07	60.11 %
100-F01-50201	FICA - SOCIAL SECURITY	134,875.00	134,875.00	7,853.76	52,215.88	82,659.12	61.29 %
100-F01-50307	RETIREMENT 457	53,950.00	53,950.00	3,650.00	23,550.00	30,400.00	56.35 %
100-F01-50401	RETIREMENT PERS	137,023.00	137,023.00	8,667.24	55,157.57	81,865.43	59.75 %
100-F01-50404	CALPERS UAL FSD	346,560.00	346,560.00	0.00	316,273.33	30,286.67	8.74 %
100-F01-50901	INSURANCE BENEFITS	516,000.00	516,000.00	40,035.38	200,879.51	315,120.49	61.07 %
100-F01-60100	OPERATING SUPPLIES/MAINTENAN...	176,000.00	176,000.00	10,395.83	112,403.55	63,596.45	36.13 %
100-F01-60201	PROFESSIONAL SERVICES - FSD	11,000.00	11,000.00	0.00	975.00	10,025.00	91.14 %
100-F01-60300	RENTS & LEASES	1,000.00	1,000.00	0.00	75.00	925.00	92.50 %
100-F01-60400	GAS & OIL - MAINTENANCE	66,000.00	66,000.00	0.00	32,582.02	33,417.98	50.63 %
100-F01-60500	VEHICLE REPAIR/MAINTENANCE	80,000.00	80,000.00	5,803.67	30,645.60	49,354.40	61.69 %
100-F01-60700	UTILITIES	186,000.00	186,000.00	9,069.34	88,591.64	97,408.36	52.37 %
100-F01-61000	PROFESSIONAL DEVELOPMENT	30,000.00	30,000.00	1,194.16	11,438.35	18,561.65	61.87 %
100-F01-61101	UNIFORMS EXPENSE - Maintenance	25,000.00	25,000.00	842.62	7,340.92	17,659.08	70.64 %
100-F01-61110	BUILDING & GROUNDS MAINTENAN...	54,000.00	54,000.00	1,891.27	17,136.64	36,863.36	68.27 %
100-F01-61115	ASPHALT PATCH PAVING	75,000.00	75,000.00	0.00	15,169.00	59,831.00	79.77 %
100-F01-61700	REGULATORY COMPLIANCE	42,000.00	42,000.00	100.00	25,309.97	16,690.03	39.74 %
100-F01-62000	LIFT STATION & FLOW RECORDER P...	76,000.00	76,000.00	39,809.39	53,302.43	22,697.57	29.87 %
100-F01-62100	WWTP - PLANT MAINTENANCE & O...	8,181,000.00	8,181,000.00	2,045,250.00	4,092,571.01	4,088,428.99	49.97 %
100-F01-71309	EASEMENT/ACCESS ROAD REPLAC...	200,000.00	200,000.00	0.00	4,545.15	195,454.85	97.73 %
100-F01-71345	LATERAL CAMERA	15,000.00	15,000.00	4,022.91	7,699.59	7,300.41	48.67 %
100-F01-71347	PIPE TRAILER IMPROVEMENTS	15,000.00	15,000.00	2,706.77	3,926.75	11,073.25	73.82 %
100-F01-71462	NEWCASTLE MASTER PLAN IMPRO...	300,000.00	300,000.00	0.00	0.00	300,000.00	100.00 %
100-F01-71465	ROOT CONTROL PROGRAM	71,000.00	71,000.00	0.00	10,259.38	60,740.62	85.55 %
100-T03-50100	SALARIES	735,000.00	735,000.00	54,540.09	326,386.82	408,613.18	55.59 %
100-T03-50201	FICA - SOCIAL SECURITY	56,231.00	56,231.00	3,286.61	23,830.00	32,401.00	57.62 %
100-T03-50307	RETIREMENT 457	23,400.00	23,400.00	1,750.00	11,075.00	12,325.00	52.67 %
100-T03-50401	RETIREMENT PERS	75,045.00	75,045.00	5,717.60	33,605.85	41,439.15	55.22 %
100-T03-50404	CALPERS UAL TSD	173,280.00	173,280.00	0.00	158,136.67	15,143.33	8.74 %
100-T03-50901	INSURANCE BENEFITS	120,000.00	120,000.00	10,572.44	49,091.60	70,908.40	59.09 %

Budget Report

For Fiscal: 2023-2024 Period Ending: 12/31/2023

		Original	Current	Period	Fiscal	Variance	Percent
		Total Budget	Total Budget	Activity	Activity	(Unfavorable)	Remaining
100-T03-60202	PROFESSIONAL SERVICES - TSD	687,000.00	687,000.00	39,070.00	171,974.00	515,026.00	74.97 %
100-T03-60800	FOG - PERMIT COMPLIANCE	14,600.00	14,600.00	3,166.76	7,962.01	6,637.99	45.47 %
100-T03-60900	PRINTING/PUBLICATIONS - TECH SE...	3,000.00	3,000.00	110.49	539.06	2,460.94	82.03 %
100-T03-61000	PROFESSIONAL DEVELOPMENT - TE...	14,875.00	14,875.00	10.71	1,251.79	13,623.21	91.58 %
100-T03-61101	UNIFORMS EXPENSE - TECH SERVIC...	3,825.00	3,825.00	0.00	610.50	3,214.50	84.04 %
100-T03-61804	OPERATING SUPPLIES/MAINTENAN...	24,275.00	24,275.00	764.06	1,992.18	22,282.82	91.79 %
100-T03-62300	REPAIR/MAINTENANCE AGREEMEN...	93,150.00	93,150.00	6,481.48	37,455.72	55,694.28	59.79 %
100-T03-71405	SYSTEM IMPROVEMENTS	290,000.00	290,000.00	0.00	643.41	289,356.59	99.78 %
100-T03-71408	PARTICIPATION IN REGIONAL PROJ...	50,000.00	50,000.00	0.00	0.00	50,000.00	100.00 %
100-T03-71410	EASEMENT INSPECTION EQUIPMENT	15,000.00	15,000.00	0.00	0.00	15,000.00	100.00 %
100-T03-71415	EASEMENT ACQUISTION	87,000.00	87,000.00	0.00	0.00	87,000.00	100.00 %
100-T03-71425	COMPUTERS/OFFICE FURNITURE	51,700.00	51,700.00	0.00	32,479.16	19,220.84	37.18 %
100-T03-71500	RWWTP REHAB & REPLACEMENT	2,246,000.00	2,246,000.00	561,500.00	1,123,000.00	1,123,000.00	50.00 %
	Expense Total:	22,636,876.00	22,636,876.00	3,332,767.15	9,798,860.45	12,838,015.55	56.71 %
	Fund: 100 - GENERAL FUND Total:	22,636,876.00	22,636,876.00	3,332,767.15	9,798,860.45	12,838,015.55	56.71 %
Fund: 300 - CIP & EXPANSION							
	Expense						
300-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-185,987.56	183,071.58	-183,071.58	0.00 %
300-T03-71410	FOOTHILL TRUNK PROJECT - CONST...	125,000.00	125,000.00	0.00	0.00	125,000.00	100.00 %
300-T03-71423	TRUNK EXTENSION REIMBURSEME...	5,300,000.00	5,300,000.00	1,190.00	20,638.75	5,279,361.25	99.61 %
300-T03-71425	EXPANSION PROJECTS	4,490,000.00	4,490,000.00	13,952.88	45,752.88	4,444,247.12	98.98 %
	Expense Total:	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
	Fund: 300 - CIP & EXPANSION Total:	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION							
	Expense						
400-38000	TRANSFER TO/FROM OTHER FUNDS	0.00	0.00	-68,602.36	-775,023.70	775,023.70	0.00 %
400-F01-71302	VEHICLE PURCHASES	70,000.00	70,000.00	0.00	529.65	69,470.35	99.24 %
400-F01-71309	EASEMENT/ACCESS ROAD REPLAC...	220,000.00	220,000.00	0.00	0.00	220,000.00	100.00 %
400-F01-71460	CORP YARD MASTER PLAN	663,000.00	663,000.00	7,927.00	264,173.34	398,826.66	60.15 %
400-F01-71475	SCADA SOFTWARE DESIGN & IMPL...	490,000.00	490,000.00	23,026.95	71,470.69	418,529.31	85.41 %
400-F01-71490	TAYLOR RD LS REPLACEMENT	160,000.00	160,000.00	0.00	0.00	160,000.00	100.00 %
400-T03-71210	CURED IN PLACE PIPE	750,000.00	750,000.00	0.00	0.00	750,000.00	100.00 %
400-T03-71405	SYSTEM REHABILITATION	1,225,000.00	1,225,000.00	37,648.41	229,086.02	995,913.98	81.30 %
400-T03-71510	PARTICIPATION IN REGIONAL PROJ...	1,230,000.00	1,230,000.00	0.00	58,400.00	1,171,600.00	95.25 %
	Expense Total:	4,808,000.00	4,808,000.00	0.00	-151,364.00	4,959,364.00	103.15 %
	Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION Total:	4,808,000.00	4,808,000.00	0.00	-151,364.00	4,959,364.00	103.15 %
	Report Total:	37,359,876.00	37,359,876.00	3,161,922.47	9,896,959.66	27,462,916.34	73.51 %

Group Summary

Account Typ...	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance Favorable (Unfavorable)	Percent Remaining
Fund: 100 - GENERAL FUND						
Expense	22,636,876.00	22,636,876.00	3,332,767.15	9,798,860.45	12,838,015.55	56.71 %
Fund: 100 - GENERAL FUND Total:	22,636,876.00	22,636,876.00	3,332,767.15	9,798,860.45	12,838,015.55	56.71 %
Fund: 300 - CIP & EXPANSION						
Expense	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
Fund: 300 - CIP & EXPANSION Total:	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION						
Expense	4,808,000.00	4,808,000.00	0.00	-151,364.00	4,959,364.00	103.15 %
Fund: 400 - CAPITAL REPLACEMENT & REHABILITATION Total:	4,808,000.00	4,808,000.00	0.00	-151,364.00	4,959,364.00	103.15 %
Report Total:	37,359,876.00	37,359,876.00	3,161,922.47	9,896,959.66	27,462,916.34	73.51 %

Fund Summary

Fund	Original Total Budget	Current Total Budget	Period Activity	Fiscal Activity	Variance	
					Favorable (Unfavorable)	Percent Remaining
100 - GENERAL FUND	22,636,876.00	22,636,876.00	3,332,767.15	9,798,860.45	12,838,015.55	56.71 %
300 - CIP & EXPANSION	9,915,000.00	9,915,000.00	-170,844.68	249,463.21	9,665,536.79	97.48 %
400 - CAPITAL REPLACEMENT & RE	4,808,000.00	4,808,000.00	0.00	-151,364.00	4,959,364.00	103.15 %
Report Total:	37,359,876.00	37,359,876.00	3,161,922.47	9,896,959.66	27,462,916.34	73.51 %